

Exhibit 5

Mr. Rakesh Govil
Moser Baer India, Ltd.
43-B Okhla Industrial Estate, Phase 3
New Dehli 110 020

C/O Alan D. Smith, Attorney
Fish & Richardson P.C.
225 Franklin Street
Boston, MA 02110-2804

October 25, 2010

RE: Toshiba Defendants c/o Fish & Richardson, P.C. (Alan Smith)

Dear Alan:

This is an invoice in the amount of Redacted for the consulting services rendered during the period 9/08/2010 – 10/25/2010 in the case of *Toshiba Corp. V. Imation Corp. et al.* The breakdown of the **total** number of hours as well as other expenses is listed below. This total is then divided by 3 for each of the three defendants in the case.

Redacted

09/09/2010
10/06/2010
10/10/2010
10/20/2010
10/21/2010
10/22/2010
10/24/2010
10/25/2010

Airline Ticket (Tucson – Boston - Tucson) \$547.60

Total Redacted

I'll be grateful if you'd kindly forward the check to the following address:

Redacted

Sincerely

Masud Mansuripur

Mr. Rakesh Govil
Moser Baer India, Ltd.
43-B Okhla Industrial Estate, Phase 3
New Dehli 110 020

C/O Alan D. Smith, Attorney
Fish & Richardson P.C.
225 Franklin Street
Boston, MA 02110-2804

November 13, 2010

RE: Toshiba Defendants c/o Fish & Richardson, P.C. (Alan Smith)

Dear Alan:

This is an invoice in the amount of Redacted for the consulting services rendered during the period 11/11/2010 – 11/13/2010 in the case of *Toshiba Corp. V. Imation Corp. et al.* The breakdown of the **total** number of hours as well as other expenses is listed below. This total is then divided by 3 for each of the three defendants in the case.

11/11/2010	Redacted
11/12/2010	
11/13/2010	

Hotel in Boston	\$1190.00
Taxi in Boston and Tucson (Airport ⇄ Hotel ⇄ FR offices)	\$92.00
Miscellaneous	\$100.00

Total	Redacted
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I'll be grateful if you'd kindly forward the check to the following address:

Redacted

Sincerely

Masud Mansuripur

BERO

The BERO Group

a Division of Corporate Financial Advisors, LLC

Invoice

N16 W23217 Stone Ridge Drive
Suite 250
Waukesha, WI 53188

Invoice #: 6-0236
Invoice Date: 1/10/2011
Due Date: 2/10/2011

Bill To:

Toshiba Defendants
c/o Fish & Richardson P.C. (Alan Smith)
One Marina Park Drive
Boston, MA 02110-2804

Description	Hours/Qty	Rate	Amount
Redacted			

Imation Corporation

Total

WIRE INSTRUCTIONS:

Redacted

Payments/Credits

Balance Due

BERO

The BERO Group

a Division of Corporate Financial Advisors, LLC

Invoice

N16 W23217 Stone Ridge Drive
Suite 250
Waukesha, WI 53188

Invoice #: 6-0236
Invoice Date: 1/10/2011
Due Date: 2/10/2011

Bill To:

Toshiba Defendants
c/o Fish & Richardson P.C. (Alan Smith)
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Boston, MA 02110-2804

Description	Hours/Qty	Rate	Amount
Redacted			

Imation Corporation

Total

WIRE INSTRUCTIONS:

Redacted

Payments/Credits

Balance Due

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Description	Hours/Qty	Rate	Amount
Redacted			

Imation Corporation

Total

WIRE INSTRUCTIONS:

Redacted

Payments/Credits

Balance Due

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Bill To:

Toshiba Defendants
c/o Fish & Richardson P.C. (Alan Smith)
One Marina Park Drive
Boston, MA 02110-2804

Description	Hours/Qty	Rate	Amount
Redacted			
Frontier - airfare for Boston trip		537.90	537.90
Seaport Hotel - 12/13-12/16/10 Rick's trip to Boston		854.86	854.86
Airport charges at Logan		19.90	19.90
Sending binders for Rick's Deposition		57.42	57.42
Total Reimbursable Expenses			1,470.08

Imation Corporation	Total	Redacted
WIRE INSTRUCTIONS:	Redacted	
	Payments/Credits	\$0.00
	Balance Due	Redacted

BILL FOR SERVICES

Robert B. Liesegang Sr.
POB 3096
Bald Head Island, N.C. 28461
910-457-4498

Services rendered as expert witness in the matter of Toshiba v Imation et al 09-CV-00305-slc at a rate of \$400 per hour, \$500 flat fee per travel day and usual hotel, meal, administrative and travel expenses.

11/16-12/10 Redacted

Dinner	78.00
Tolls	4.50
Mileage: 163 @ .50	81.50

12/16/10 Redacted

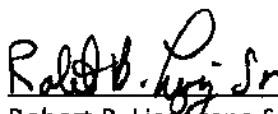
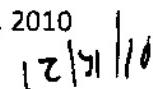
Dinner	43.00
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12/17/10 Redacted

Dinner	28.75
Mileage: 163 @ .50	81.50
Hotel w/tax&parking, 2 nights	394.00
Parking for Deposition	12.00
Tolls	4.50

Redacted

TOTAL


Robert B. Liesegang Sr
December 31, 2010


The Barking Crab Restaurants
Boston, MA | Newport, RI
88 Sleeper St
Boston, MA 02210
1-617-426-2722

Server: Lydia DOB: 11/14/2010
(11:01 PM 11/14/2010
Table: 16/1 2/20011

SALE

VISA 2097159
Card #XXXXXXXXXXXX0085
Magnetic card present: DILLON CHRISTOPHER
Card Entry Method: S

Approval: 08132D

Amount: \$ 41.88
+ Tip: 8
= Total: 49.88

I agree to pay the above
total amount according to the
card issuer agreement.

X

Guest copy

Forwarded to EWG
 From JXC BUSINESS MEALS & ENTERTAINMENT REIMBURSEMENT
 Date 12/28

Date Requested	12/22/2010		
Requested By/Office	Christopher Dillon/Boston		
Matter Name	Toshiba Corporation v. Imation Group et al. Case No. 09-CV-305-slc		
Matter ID	13720-0006LL1		
Practice Area	Litigation		
Send completed form and receipts to Accounting, or to the person listed in parenthesis in the Charge Office category if the check is being charged to the office. No reimbursement will be made without a complete request form, proper receipts, and approval			
Payable To	Christopher Dillon	Initials / Employee Number (For Personal Reimbursements Only)	CWD / <u>C222S</u>
Check No.			
Check Date			
Check Amount	Redacted Redacted \$199.00 (Strega and Barking Crab) should be charged to the client <u>672</u>		
Charge Office			
Explanation	Redacted		
Date	Dec 14, 15, 17		
Restaurant/Establishment	Strega, Barking Crab, Redacted		
Description of Business	Redacted		
Identify Guests & their Company	CWD, Rick Bero		
NOTE: Staple Receipts to back of form. (Receipts are required for expenses greater than \$10 and should be attached, when practical, for expenses less than \$10). Incomplete forms will be returned to requestor for completion.			
Requestor's Signature		Date	
Approval Signature		Date	

Redacted

One Marina Park Drive
Boston, MA 02110
617-345-3992
1-617-426-2722

One Marina Park Drive
Boston, MA 02110
617-345-3992
Date: Dec14'10 01:50PM
Card Type: Visa
Acct #: XXXXXXXXXXXX0085
Card Entry: SWIPE
Trans Type: PURCHASE
Trans Key: CIC003563544331
Auth Code: 03469D
Check: 2709
Table: 27/1
Server: 1016 Alberto

Subtotal: 104.33

TIP 20

TOTAL 124.33

SIGNATURE

THIS IS MERCHANT COPY

Server: Lynne
Time: 12:22 PM
Table: 5/1

DOB: 12/15/2010
12/15/2010
2/2009

SALE

USA
Card #XXX XXX XXX XXXX0085
Magnetic card present: DILLON CHRISTOPHER
Card Entry Method: S

Approval: 010140

Amount: \$ 62.61

+ Tip: 12

Total: 74.67

I agree to pay the amount
of the total.

Redacted



One Marina Park Drive
Boston, MA 02110

617-345-3992

Date: Dec16 '10 01:59PM
Card Type: Visa
Acct #: XXXXXXXXXXXX0954
Card Entry: SWIPED
Trans Type: PURCHASE
Trans Key: AIA004311308755
Auth Code: 94492B
Check: 2879
Table: 5/1
Server: 909 Mike H

Subtotal: 48.15

TIP 6

TOTAL 56.15

SIGNATURE

THIS IS CUSTOMERS COPY

